



Marin County Sheriff Office of Emergency Services

3501 Civic Center Drive #266, San Rafael, CA 94903-4189

(415) 499-6584 FAX (415) 499-7450

www.co.marin.ca.us/disaster

oes@co.marin.ca.us

June 8, 2009

California Emergency Management Agency
Attn: Grants Administrative Section, Monitoring & Audits Unit
State Capitol
Sacramento, CA 95814



RE: Corrective Action Plan - Response to Revised Monitoring Narrative Report #M08-012

Dear Mr. Murphy,

Please find attached the final detail supporting the Corrective Action Plan submitted in response to issues/deficiencies identified during the Monitoring Review conducted in Marin County on Feb 25-28, 2008. Specifically, additional information and supporting documentation is hereby provided for the items detailed in your letter of October 7, 2008:

1. Finding #10 Debarment and suspension clause
A policy document has been adopted by the County of Marin which governs County Purchasing Policies to ensure that grant administration staff continue to make use of the federal Debarment status check procedures as part of the sub-recipient grant expenditure process. See attached.

Please contact me if you require any additional information. Thank you again for the support, kind assistance, and great patience of your staff as we addressed this final issue.

Sincerely,

Christopher A. Godley, CEM
Emergency Services Manager
Authorized Agent

Supporting Documents

Finding #10



MARIN COUNTY SHERIFF'S OFFICE

3501 Civic Center Drive, Room 145, San Rafael, CA 94903

ROBERT T. DOYLE

Sheriff

TIMOTHY J. LITTLE

Undersheriff

County of Marin

Procurement Procedures Addendum:

Homeland Security Grant Purchasing Debarment Review Policy

February 2009

This Policy augments the County of Marin County Guide to Purchasing dated February 2002 and Marin County Chapter 3.08 (Purchasing) for those transactions involving funds derived from federal Department of Homeland Security grant programs. This Policy is effective immediately for Sheriff's grants management staff and, through the authority of the Authorized Agents, to grant sub-recipients.

HOMELAND SECURITY GRANT DEBARMENT REVIEW POLICY

All County of Marin Homeland Security grant-related purchases, procurements, and contracts, either in whole or in part, must be reviewed via the Federal Excluded Parties List System (EPLS) to ensure compliance with the federal procurement program policies and requirements. Prior to authorizing a requisition for equipment purchases involving Homeland Security grants, the Federal debarment listing must be reviewed to ensure that vendors are not listed. If a vendor is listed as a potential match, staff are directed to contact the debarring agency to confirm that this is the vendor in question. Documentation of the search must be maintained for verification.

The County of Marin shall, as applicable, comply with Title 28 C.F.R. Volume 67, Number 228, regarding Suspension and Debarment, and the County of Marin shall submit a certification of Regarding Debarment as required by Executive Order 12549 and any amendment hereto.

HOMELAND SECURITY GRANT DEBARMENT REVIEW PROCEDURE

1. Sheriff's grants management staff shall ensure that the sub-recipients are provided with a copy of this policy and are briefed on this requirement at sub-recipient award meetings.
2. Sub-recipients must search the Federal Excluded Parties List System (EPLS) for the proposed vendor at <http://www.epls.gov/eplsearch.do> to ensure that the vendor is not listed. If the sub-recipient is unable to conduct the search, the sub-recipient shall request Sheriff's grants management staff to do so. Sub-recipients and Sheriff's staff shall use the 'Partial Name' search option.

AREA CODE 415

24-HOUR NUMBER
499-7233

FAX
507-4126

ADMINISTRATION
499-7250

CIVIL
499-7282

COMMUNICATION
SERVICES
499-7243

COURTS
499-7393

EMERGENCY
SERVICES
499-6584

INVESTIGATIONS
499-7265

JAIL
499-6655

MAJOR CRIMES
TASK FORCE
884-4878

PATROL
499-7233

RECORDS
499-7284

WARRANTS
499-7297

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3. The sub-recipient and/or Sheriff's grants management staff shall print a record of the 'Search Results for Parties Excluded' for verification and attach it to the procurement requisition. When procurement is conducted via the County MERIT system, the search results must be scanned and attached to the requisition record. Staff should use the 'Printer Friendly' version.
4. The Authorized Agent must review the EPLS search record before approving the requisition or reimbursement.
5. Sub-recipients must include a copy of the EPLS search as part of the Sheriff's OES Purchase Documentation Package Cover Sheet.
6. Sheriff's grants management staff shall file and maintain all procurement records including EPLS search results as part of the master documentation file set organized by grant.

Questions and/or comments regarding this Procedure Addendum should be addressed to the Sheriff's Office Authorized Agent for Homeland Security Grants or the Grants Management Specialist.

COPY



California Emergency Management Agency

August 24, 2009

Christopher A. Godley, CEM
Marin County Office of Emergency Services
3501 Civic Center Dr. #266
San Rafael, Ca. 94903-4189

Subject: Corrective Action Plan for Monitoring Narrative Report #M08-012

Dear Mr. Godley:

As you are aware, the California Emergency Management Agency, formerly (OHS) is responsible for monitoring subgrantees to ensure that all administrative, programmatic and financial responsibilities are fulfilled and in accordance with the individual grant guides and applicable rules and regulations.

We have completed our review of your submitted corrective action plan for fiscal year FY02-0088, 2002-0013, 2003-0167, 2003-0035 and 2004-0045 grant programs and have concluded that you have implemented appropriate corrective action as prescribed in the Monitoring Narrative Report #M08-012. Therefore, no further action is required on your part.

Sincerely,

Catherine Lewis
Interim Branch Chief
Local Assistance Monitoring Branch

cc: Maybel Garing, Program Representative
Local Assistance Monitoring Branch, Chron File
Grants Management Unit, Chron File



COPY

OFFICE OF HOMELAND SECURITY

May 05, 2008

Christopher Godley, Emergency Services Manager
Office of Emergency Services
County of Marin
3501 Civic Center Drive, #266
San Rafael, CA 94903

Monitoring Report #M08-012

Mr. Christopher Godley:

On February 26, 2008 thru February 29, 2007, the Office of Homeland Security (OHS), Monitoring and Audits Unit, Program Monitors, Craig Osborn and Darren Tsang conducted a monitoring review for the purpose of monitoring the County of Marin OHS Grant Programs. I wish to thank you and your staff for the courtesy extended to Mr. Osborn and Mr. Tsang during the review process. Enclosed, you will find the monitoring report for the following grants:

GRANT	PROGRAM NAME	PERIOD MONITORED
2002-088-041-00000	FY01 State Domestic Preparedness Equipment Program (SDPEG)	07/01/02-02/26/08
2002-133-041-00000	FY02 State Domestic Preparedness Equipment Program (SDPEG)	08/01/02-02/26/08
2003-167-041-00000	FY03 State Homeland Security Grant Program (SHSGP)	04/01/03-02/26/08
2003-035-041-00000	FY03 Part II State Homeland Security Grant Program (SHSGP)	05/01/03-02/26/08
2004-045-041-00000	FY04 Homeland Security Grant Program (HSGP)	12/01/03-02/26/08

The monitoring included a review of staffing needs, operational practices, source documentation, activities, and data reporting requirements. In addition, the monitors examined the grant for compliance with federal financial, administrative and auditing requirements, program guidelines, and other mandates as applicable. Finally, the monitors performed a selected review of accounting records that support the amounts claimed in your reimbursement requests. Project expenditures were validated to provide reasonable assurance that expenses are related to the grant, proper records are maintained, and expenditures are properly authorized and recorded.

As a reminder, the purpose of monitoring is to assist projects in the achievement of their goals and aiding them in administering their grant funds in the most effective and efficient manner. The monitoring is used as a tool to assist the subgrantee in complying with these requirements. Your OHS Program Representative will receive a copy of the monitoring report. Their name and phone number are identified on the face sheet of the report.

If the monitoring report does not identify any findings, a Corrective Action Plan is not necessary and the monitoring process is complete.

If any findings are identified in the monitoring report, you will have 120 days from the last day of the monitoring review to submit a Correction Action Plan to the Program Monitor.

The corrective action process provides two options:

Option One – The subgrantee self certifies by the submission of an Action Plan that details the corrective steps implemented, and that any finding(s) noted in the monitoring report are resolved.

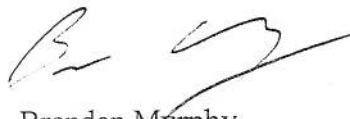
Option Two – Submission of an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff (i.e. technical assistance).

When corresponding to our office regarding this monitoring report, please include the monitoring control number on all correspondence. Send your response to:

Governor's Office of Homeland Security
Grants Administrative Section
Monitoring & Audits Unit
State Capitol
Sacramento, California 95814

Thank you for your participation in the monitoring process. If you have any questions regarding this letter or the attached report, please feel free to contact me at (916) 323-9153.

Sincerely,



Brendan Murphy
Deputy Director
Administrative Division

Attachment

cc: Maybel Garing, Program Representative
Monitoring & Audits Unit, chron file
Grants Management Unit, grant file

Monitoring Report Response Form

TO: Governor's Office of Homeland Security
Grants Management Section
Monitoring & Audits Unit
State Capitol
Sacramento, CA 95814

Grant Numbers: FY02-088, FY02-133
FY03-167, FY03-035, & FY04-045

Monitoring Control Number: M08-012

Attention: Stacy Mason-Vegna
Program Manager

Response Due: 06/26/2008

FROM: Subgrantee: _____

Option One

☐

I have reviewed the above referenced monitoring report and have submitted for your records a copy of the subgrantee's Action Plan detailing the corrective steps that have been implemented, and self certify that the findings noted in the monitoring report have been corrected.

Option Two

☐

I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff.

Authorized Signature

Title

Date

Typed Name

Title

Telephone Number



CALIFORNIA GOVERNOR'S OFFICE OF HOMELAND SECURITY MONITORING NARRATIVE REPORT

GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	MONITORED AMOUNT
2002-0088	FY01 State Domestic Preparedness Equipment Program	07/01/02 to 02/26/08	\$134,111
2002-0133	FY02 State Domestic Preparedness Equipment Program	08/01/02 to 02/26/08	\$215,124
2003-0167	FY03 Part I State Homeland Security Grant Program (SHSGP)	04/01/03 to 02/26/08	\$246,357
2003-0035	FY03 Part II State Homeland Security Grant Program (SHSGP)	05/01/03 to 02/26/08	\$580,668
2004-0045	FY04 Homeland Security Grant Program	12/01/03 to 02/26/08	\$1,249,115

County of Marin Office of Emergency Services Operational Area			
AUTHORIZED AGENT:	Christopher Godley	ADDRESS:	3501 Civic Center Drive, #266 San Rafael, CA 94903
CONTACT EMAIL:	cgodlev@co.marin.ca.us		
CONTACT PHONE NUMBER:	415.499.6584		
ALTERNATE POINT of CONTACT:	Laurie Weiland		
CONTACT EMAIL:	lweiland@co.marin.ca.us		
PROGRAM REPRESENTATIVE:	Maybel Garing	E-mail:	maybel.garing@ohs.ca.gov
PHONE NUMBER:	916.324.9312		
PROGRAM MONITOR:	Darren Tsang	E-mail:	darren.tsang@ohs.ca.gov
PHONE NUMBER:	916.324.6519	DATE OF MONITORING:	25-27 February 2008

PERSONS INTERVIEWED DURING MONITORING VISIT

NAME	TITLE	AGENCY
Christopher Godley	Emergency Services Manager	Marin County OES
Laurie Weiland	Administrative Services Associate	Marin County Sheriff's Office
Ursula Hanks	Emergency Services Coordinator	Marin County OES
Anna Harris	Chief Financial Officer	Marin County Administrative Services

Prepared by:	Darren Tsang, Program Monitor, OHS Administrative Division, Monitoring & Audits Unit	04/25/08 Date
Approved by:	Brendan Murphy, Deputy Director, OHS Administrative Division	5/15/08 Date

Monitoring Date(s): 25-27 February 2008

Monitoring Report

Monitoring Report Summary	Total # of Items in Category	In Compliance	Not in Compliance	Not Monitored	Not Applicable	Total
A. Administrative Review						
Review of Audit Reports	2	1			1	2
Grant Assurances	1	1				1
Grant Approval Notification	2	1			1	2
Performance Reports	1	1				1
Homeland Security Strategies	1	1				1
Publication of Published Materials	1	1				1
B. Programmatic Review						
Program Goals and Objectives	2	2				2
Exercise	2		2			2
Training	1		1			1
Planning	1	1				1
C. Financial Management						
Accounting System	8	7	1			8
Distribution of Funds	1	1				1
Advance of Funds	2		2			2
Charge Requests/Modifications	2	2				2
Maintenance of Records	1				1	1
D. Fiscal: Personnel Services						
Management and Administrative Services	3	2	1			3
Overtime/Back Fill	3	1	1	1		3
E. Fiscal: Procurement						
Responsibility	1		1			1
Methods of Procurement	4	2	1		1	4
F. Fiscal: Equipment & Property Management						
Equipment Purchases	3	2	1			3
Property Management & Records Keeping	2	1	1			2
G. Subgrantee Monitoring & Oversight						
Subrecipient single audit requirements	1		1			1
Management and Administrative Responsibility	1				1	1
Overtime/Backfill/CTO Responsibility	1				1	1
Procurement Responsibility	1		1			1
Equipment & Property Management Responsibility	1		1			1
Total	49	27	15	1	6	49

Monitoring Report

PROGRAM SUMMARY

Corrective Action Plan: Required.

MONITORING REPORT DETAIL

A. Administrative Review: Subgrantee in compliance (6 items) / Not applicable for Subgrantee (2 items).

1. **Review of Audit Report:** Subgrantee in compliance (1 item) / Not applicable for Subgrantee (1 item).
 - a. Audit reports submitted as required. Subgrantee in compliance. (1 item).
 - b. Findings noted and corrective action plan addressed. Not applicable for Subgrantee. (1 item).
2. **Grant Assurances:** Subgrantee in compliance. (1 item).
3. **Grant Approval Notification:** Subgrantee in compliance (1 item) / Not applicable for Subgrantee (1 item).
 - a. Maintain required records Subgrantee in compliance. (1 item).
 - b. Conditions Rectified: Not applicable for Subgrantee. (1 item).
4. **Performance Reports:** Subgrantee in compliance. (1 item).
5. **Homeland Security Strategies:** Subgrantee in compliance. (1 item).
6. **Publication of Materials:** Subgrantee in compliance. (1 item).

B. Programmatic Review: Subgrantee in compliance. (3 items) / Subgrantee not in compliance. (3 items)

1. **Program Goals & Objectives:** Subgrantee in compliance. (2 items).
 - a. Goals and Objectives clearly defined. Subgrantee in compliance. (1 item).

Monitoring Report

- b. Demonstrated Relationship to Homeland Security Goals & Objectives. Subgrantee in compliance. (1 item).
- 2. **Exercise:** Subgrantee not in compliance. (2 items)
 - a. Exercise Activities/costs allowable and applicable. Subgrantee not in compliance. (1 item).

Requirement: Pursuant to the FY02 State Domestic Preparedness Program, Grant Guide, pg 8, Exercise Expenditures detail that funds from exercise allocations may be used to cover the costs of WMD (Weapons of Mass Destruction) exercises. In addition, Appendix H of the FY03 Part I Grant Guide requires that funds from the exercise allocation may be used to enhance the capabilities of state and local first responders by covering the costs of CBRNE (Chemical, Biological, Radiological, Nuclear, and Explosive) exercises. The grant guides also specify that any activities unrelated to WMD (FY02) or CBRNE (FY03 Part I & FY04) exercises are unauthorized.

Finding #1: The subgrantee charged \$9,343 for FY02-133 and \$45,085 for FY0³-167 to OHS grants to conduct exercises. During the review, the subgrantee provided incomplete documentation to support costs charged to the grant for exercises conducted. For example, "Golden Gate Bridge Exercise", conducted on 05/22/2003 did not have adequate supporting documentation, such as invoices and timesheets, for the \$9,343 charged to FY02-133. For FY03-167 Part I, inadequate supporting documentation was provided for "Shop 'til You Drop," as timesheets, contracts, course information, invoices, and a student roster were not provided.

Action Required: The subgrantee must provide course information, student rosters, invoices, and timesheets for the above-mentioned exercises, including any applicable contracts totaling \$9,343 (FY02-133) and \$45,085 (FY03-~~133~~¹⁶⁷). The corrective action plan must also include a detailed ledger that reconciles and accounts for all charges indicated above.

The subgrantee must also provide a Corrective Action Plan that ensures all proper documentation to be maintained for charges in relation to OHS grants.

- b. After Action Reports submitted. Subgrantee not in compliance. (1 item).

Requirement: Page 44 of the FY02 Grant Guide & pg. 10 of the FY03 Grant Guide states, in part, that Operational Areas must prepare After Action Reports (AARs) for all exercises funded with Office of Domestic Preparedness (ODP) support. The AARs must be submitted to the Office of Homeland Security (OHS) within 60 days following the completion of an exercise.

Monitoring Report

Finding #2: At the time of the monitoring review, Bioterrorism Exercise, "Shop 'til You Drop," was identified as an exercise conducted by the subgrantee. An After-Action Report was not submitted, as required, to the ODP Secure Portal. Costs related to this exercise were charged to the FY02-133 grant.

Action Required: The subgrantee must submit, via the secure portal, the required After Action Reports for all exercises where the subgrantee was the lead agency. The subgrantee must also submit the cover of the After Action Reports, Table of Contents of the exercise, and state who the lead agency was for all exercises participated and funded by OHS grant funds.

3. **Training:** Subgrantee not in compliance. (1 item).

Trainings activities/costs allowable and applicable. Subgrantee not in compliance. (1 item).

Requirement: Office of Domestic Preparedness Informational Bulletins 144, 147, 151, and the OHS Grant Guide for Local Governments, describes allowable trainings, eligible training activities, type & number of courses, eligible trainees & trainers, and reporting requirements.

Finding #3: At the time of the monitoring review, the subgrantee could not provide timesheets and/or OT slips to support the costs incurred on San Rafael Police Department invoices SRPD623 (\$4,523) and SRPD624 (\$5,443) and a Twin Cities invoice (\$4,657). The monitor was unable to validate that the training cost associated with the FY04-045 grant were allowable and authorized training activities. As a result, the FY04-045 Training Allocation (\$14,623) is questionable costs.

Action Required: The subgrantee will need to submit all supporting documentation (overtime slips and/or timesheets) associated with personnel time charged in the development of allowable training activities; a detailed general ledger needs to be provided that supports the costs charged (\$14,623). If the subgrantee is unable to provide the necessary documentation to support the \$14,623 charge to the grant for training activities, the subgrantee will need to back out the funds and charge only allowable grant related costs.

Additionally, the subgrantee must provide a corrective action plan to ensure that, in the future, it has a management and record-keeping system that will sufficiently account for all programmatic activities, dates of the events, grant year, reports all personnel cost charged to each of the individual grants and the activity, and that only allowable expenditures are reported and recorded under the correct type of activity expenditure reports.

4. **Planning:** Subgrantee in compliance. (1 item).

Planning activities/costs allowable and applicable. Subgrantee in compliance. (1 item).

Monitoring Report

C. Financial Management: Subgrantee in compliance. (10 items) / Subgrantee not in compliance. (3 items) / Not applicable for Subgrantee (1 item).

1. **Accounting System:** Subgrantee in compliance. (7 items) / Subgrantee not in compliance. (1 item).

- a. Financial Reporting: Subgrantee in compliance. (1 item).
- b. Source Documentation: Subgrantee in compliance. (1 item).
- c. Double Billing: Subgrantee in compliance. (1 item).
- d. Supplanting: Subgrantee in compliance. (1 item).
- e. Accounting Basis: Subgrantee not in compliance. (1 item).

Requirement: Title 28 of the Code of Federal Regulations §66.41(b)(2) and DOJ Financial Guide, Part II, Ch. 3 requires that an adequate system of accounting and internal controls must be established and maintained to ensure optimal use of funds.

Finding #4: In review of FY03-035 Part II, the monitor noted that a purchase order, instead of an invoice, used to itemize costs to outfit a Hazmat Response Vehicle was submitted by a sub-recipient for reimbursement for costs rendered. That purchase order, in turn, was used to request reimbursement from OHS.

Action Required: The subgrantee must self-certify that an internal controls system is in place that appropriately validates costs pertaining to homeland security grant funds. The system instituted needs to ensure all original and/or subsidiary documentation have safeguards in place that will adequately account for costs charged to OHS grants.

- f. Commingling of Funds: Subgrantee in compliance. (1 item).
 - g. General Ledger Accounting Structure: Subgrantee in compliance. (1 item).
 - h. Costs Directly Related: Subgrantee in compliance. (1 item).
2. **Distribution of Funds:** Subgrantee in compliance. (1 item).
- a. Maintained Documentation: Subgrantee in compliance. (1 item).
3. **Advance of Funds:** Subgrantee not in compliance. (2 items).

Monitoring Report

- a. Interest Earned: Subgrantee not in compliance. (1 item).

Requirements: Title 28 of the Code of Federal Regulations §66.21 2(i); DOJ Financial Guide Part III, ch. 1 and FY01 Grant Guidance pg. 15, states, accounting records must be maintain and any interest earned, in excess of \$100 per federal fiscal year, must be remitted quarterly to:

United States Department of Health & Human Services
Division of Payment Management Services
P.O. Box 6021
Rockville, MD 20852

Finding #5: In the review of FY02-088, the subgrantee had no records indicating that the \$134,111 awarded from OHS was deposited into an interest bearing account and if interest earned was remitted to DHHS.

Action Required: The subgrantee needs to provide proof of deposit for the FY02-088 grant funds and a ledger that reconciles the amount of interest earned quarterly on these grant funds.

- b. Reported to OHS: Subgrantee not in compliance. (1 item).

Requirements: Title 28 of the Code of Federal Regulations §66.21 2(i), DOJ Financial Guide, Part III, ch. 1, pg.37, and FY01 Grant Guidance pg. 15, states that the subgrantee must provide a copy of the transmittal letter and a copy of the cancel check to:

Governor's Office of Homeland Security
Attn: Grants
State Capital
Sacramento, CA 95814

Finding #6: Under the FY02-088 grant, the monitor found no evidence to support that the interest earned was reported to OHS and, if the interest was in excess of \$100, that the remaining balance was remitted quarterly to DHHS.

Action Required: The subgrantee needs to report the interest earned to OHS and if the interest was in excess of \$100, a copy of the canceled check sent to DHHS must be sent to OHS.

4. **Change Request/Modifications:** Subgrantee in compliance. (2 items).

Monitoring Report

a. Prior Approval: Subgrantee in compliance. (1 item).

b. Retention: Subgrantee in compliance. (1 item).

5. **Records Maintenance**: Not applicable for Subgrantee. (1 item).

Off Site Storage & Accessible: Not applicable for Subgrantee. (1 item).

D. Fiscal: Personnel Services: Subgrantee in compliance. / Subgrantee not in compliance. / Subgrantee not monitored. / Not applicable for Subgrantee (6 items).

1. **Management and Administrative Services**: Subgrantee in compliance. (2 items) / Subgrantee not in compliance. (1 item)

a. Allocation: Subgrantee in compliance. (1 item).

b. Allowable Costs/Activities: Subgrantee in compliance. (1 item).

c. Functional Timesheets: Subgrantee not in compliance. (1 item).

Requirement: Title 2, Code of Federal Regulations, §225, Appendix B, #8(h)(4) states that charges to Federal awards for the salaries and benefits will be based on payrolls documented in accordance with generally accepted practices. Salaries and benefits of personnel supported by more than one grant or project must be verified by functional timesheets of the time spent on each grant project activity.

Finding #7: At the time of the review, the subgrantee did not maintain functional timesheets or provide documentation that suffices the level of detail required to validate the use of personnel costs. As such, the monitor was unable to validate the personnel costs for the M&A time-related work performed in support of the FY03-035 Part II (\$17,420) & FY04-045 (\$21,896) grants totaling \$39,316. However, the monitor, in review of other supporting documentation, was able to validate that the salary and benefits were reasonable and allowable under the individual grants guides.

Action Required: The subgrantee must self-certify that a system will be developed and implemented that supports personnel charged to all Office of Homeland Security grants (functional timesheets). In addition to maintaining a financial management and record-keeping system, the subgrantee must have the capacity of providing the necessary verification of expenditures and required documentation.

2. **Overtime/Backfill and/or CTO**: Subgrantee in compliance (1 item). / Subgrantee not in compliance. (1 item) / Subgrantee not monitored. (1 item).

Monitoring Report

- a. Prior Approval: Subgrantee in compliance. (1 item).
- b. Records and/or Supporting Documentation: Subgrantee not in compliance (1 item).

Requirement: OMB Circular A-87, Attachment A, #C(1)(j); OMB A-122, Attachment B, #8(f); DOJ Financial Guide; Grant Guides states, that for a cost to be allowable under a Federal award, it must be adequately documented. Furthermore, payroll records must include hours and overtime hours worked, the work performed that required overtime, and the hourly rate of the overtime charged.

Finding #8: At the time of the monitoring review, the subgrantee was unable to provide supporting documentation for overtime hours that were charged to OHS grants. *Also see Finding #1 & #3*

Action Required: The subgrantee must provide the supporting documents from each agency that charged OT/Backfilled and/or permitted the use of compensated time off (CTO) to the grant for exercise and training activities. The agency or agencies that permitted the use of CTO will need to account for the time earned by certifying that CTO was indeed used within the life of the grant.

Allowable Costs/Activities: Unable to Monitor (1 item).

Note: The monitor will need to verify the subgrantee's supporting documents for the programmatic Finding #8. After the submittal of the subgrantee's corrective action plan, the monitor will review the applicable information to determine if there is a compliance issue. If it is determined that there is an area not in compliance, the subgrantee might be required, but not limited to, submitting a corrective action plan that ensures the level of detail, the maintenance of the necessary supporting documentation, and all safeguards are in place for the tracking and reporting of OT/backfill/CTO.

- E. **Fiscal: Procurement:** Subgrantee in compliance. (2 items) / Subgrantee not in compliance. (2 items) / Not applicable for Subgrantee (1 item).
- 1. **Responsibility:** Subgrantee not in compliance. (1 item).

Requirements: DOJ Financial Guide, Part I, Ch. 1, pg. 16 & 17 and Title 28 of the Code of Federal Regulations, §67 states, in part "...certification must be completed prior to recommendation for or against an award and provides guidance on the requirements that a recipients must meet in order to receive federal funds...under Executive Order 12549." Title 28 CFR §67.140; §67.300(a) Requires...Checking the Excluded Parties List System (EPLS) that is maintained by the General Services Administration (GSA).

Monitoring Report

Finding #9: In review of the Procurement Procedure policy for the County of Marin, the monitor noted that the policy does not ensure that prior to signing into an agreement for services utilizing federal grant funds, the federal "debarment or suspended" list is viewed to see if the entity or contractor's name is excluded. The monitor found no evidence that there were any contracts awarded to a debarred or suspended entity. However, the subgrantee failed to ensure this prior to awarding a contract, risking a debarred or suspended party from participating in a federal funded program.

Action Required: The subgrantee must provide a corrective action plan addressing how it will ensure that in the future, the debarment status of a potential awardee are determined prior to making an award. The clause to the Procurement Policy should cite the federal standard which includes the requirement for ensuring person or entities that have been debarred or suspended at the federal level will not be awarded contracts and/or consulting agreements under the OHS grants.

2. **Methods of Procurement:** Subgrantee in compliance. (2 items) / Subgrantee not in compliance. (1 item) / Not applicable for Subgrantee (1 item).
 - a. Small Purchases: Subgrantee in compliance. (1 item).
 - b. Formal Advertisement Invitation for Bid (IFB): Not applicable for Subgrantee. (1 item).
 - c. Competitive Proposals: Subgrantee in compliance. (1 item).
 - d. Noncompetitive Proposals: Subgrantee not in compliance. (1 item).

Requirements: 28 CFR §66.36(b)(9) & (d)(4)(i) states, in part, that subgrantees must maintain records sufficient to detail the significant history of a procurement. These records include, but are not limited to, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. The procurement by non-competitive proposals may be used only when the award of a contract is infeasible under other procurement methods and one of the following circumstances applies:

- A) The item is available only from a single source;
- B) The public exigency or emergency prevents competitive solicitation;
- C) The awarding agency authorizes noncompetitive proposals; or
- D) After solicitation, competition is determined inadequate.